

State of California

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Legislative Change No. 98-03

Bill Number: AB 510

Author: Ashburn

Chapter Number: 98-49

Laws Affecting Franchise Tax Board:

Revenue and Taxation Code Sections 17052.10, 17053.14, 17053.45, 17053.46, 17053.49, 17053.66, 17268, 17276, 19011, 19551, 23666; and Chapters 1.5, 1.6, 1.7 of Part 11 of Division 2

Date Filed with the Secretary of the State: May 29, 1998

SUBJECT: Partnership In Taxpayer Definition/Technical Deletion

Assembly Bill 510 (Ashburn), as enacted on May 29, 1998, made the following changes to California law:

Sections 17052.10, 17053.14, 17053.45, 17053.46, 17053.49, 17053.66, 17268, 17276, 19011, 19551, and 23666 are amended.

This Franchise Tax Board sponsored act amended these sections of the Personal Income Tax Law (PITL), Administration of Franchise and Income Tax Laws (AFITL), and Bank and Corporation Tax Law (B&CTL) to remove or alter language referring to taxpayers or partnerships so it is clear that a partnership is included within the term "taxpayer."

Chapters 1.5, 1.6, and 1.7 are repealed.

This act repealed these inoperative chapters relating to partnerships from the B&CTL.

This act is effective for taxable years beginning on or after January 1, 1999.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

June 9, 1998